

# Instructions for Form FTB 3537

## Payment Voucher for Automatic Extension for Limited Liability Companies

### General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the return due date, the LLC is granted an automatic six month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2004 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537 if:

- The LLC cannot file Form 568 by the due date; and
- Tax or fees are owed for 2003.

If tax or fee are not owed, there is nothing to file at this time. Do not complete or mail this voucher.

If tax or fee are owed, complete the voucher below. Mail the voucher along with the check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year) or April 15, 2004 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

**Caution:** Do not use this form if you are paying the \$800 annual LLC tax. Instead use form FTB 3522, Limited Liability Company Tax Voucher.

### How to Complete Form FTB 3537

Enter all the information requested on the payment voucher. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

**Note:** If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

### Side 1

**Box 1, LLC fee due** – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Limited Liability Company Tax Booklet (General Information – F) to estimate the LLC fee.

**Box 2, Total members' tax due** – Enter the amount from Side 2. See the Limited Liability Company Tax Booklet (Specific Instructions – Schedule S) for the proper calculation of this tax.

**Box 3, Amount of payment** – Enter the total of box 1 and box 2.

### Side 2

List the name, social security number, or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company Nonresident Members' Consent.

### Where to File

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

If no payment is due, do not mail.

### Penalties and Interest

If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, 100% of the LLC's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

### Internet Access

You can download, view, and print California tax forms and publications from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov)

Access other state agencies' websites through the State Agency Index on the California Website at [www.ca.gov](http://www.ca.gov)

TAXABLE YEAR		IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM		CALIFORNIA FORM	
2003		Payment Voucher for Automatic Extension for Limited Liability Companies		3537 (LLC)	
For calendar year 2003 or fiscal year beginning month _____ day _____ year 2003, and ending month _____ day _____ year _____.				Secretary of State (SOS) file number _____	
Limited liability company name _____				Federal employer identification number (FEIN) _____	
DBA _____				Box 1 – LLC fee due _____ (Calendar year – Due April 15, 2004)	
Address _____ PMB no. _____				Box 2 – Total members' tax due (Side 2) _____ Box 3 – Amount of payment (add Box 1 and 2) _____	
City _____ State _____ ZIP Code _____				If amount of payment is zero, do not mail form	
Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3537 2003" on the check or money order. Mail this voucher and the check or money order to: FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0651					


 DETACH HERE — — — — — **IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM** — — — — — DETACH HERE 

Limited liability company name	Secretary of State (SOS) file number	Federal employer identification number (FEIN)

**Nonresident member(s) that did not sign form FTB 3832:**
**Taxable Year 2003**

Member's name	Social security number or FEIN	Distributive share of income	x	tax rate	Member's tax due
				x	
				x	
				x	
				x	

**Total tax due.** Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) ..... **\$**

Attach additional sheets if necessary.